

# **CITY OF HAMPTON LICENSE TAX RATES**

## **EFFECTIVE JULY 1, 1998**

**All businesses must report a reasonable estimate of their gross receipts. Those businesses with estimated total gross receipts greater than \$ 100,000 must calculate and pay the business license tax at the applicable rate. Businesses with estimated total gross receipts of \$ 100,000 or less (except for Wholesalers and Direct Sellers), are subject to the \$ 30.00 Business License Issuance Fee only.**

### **BUSINESS LICENSE TAX RATES**

**Alcoholic Beverage, Privilege License:**      On premise wine \$ 25.00, on premise beer \$ 40.00  
Off premise wine & beer, or wine or beer \$ 60.00  
On & off premise wine & beer, or beer \$ 100.00  
On premise wine & beer, \$ 65.00  
Mixed beverage, seating capacity 50-100, \$ 200.00  
Mixed beverage, seating capacity 100-150, \$ 350.00  
Mixed beverage, seating capacity 151 & up, \$ 500.00

**Amusement Machine Operator:** \$ 200 for 10 or more machines or \$ 195 for less than 10 machines, plus \$0.36 per \$ 100 on all gross receipts.

**Barber/Beauty Shop or Renting Space:** \$0.36 per \$ 100 on all gross receipts

**Contractor:** \$0.16 per \$ 100 on all gross receipts

**Direct Seller, Retail:** \$0.20 per \$ 100 on all gross receipts

**Direct Seller, Wholesale:** \$0.05 per \$ 100 on all gross receipts

**Financial Services:** \$0.58 per \$ 100 on all gross receipts

**Hotel/Motel:**      \$0.36 per \$ 100 on all gross receipts

**Janitorial Services:**      \$0.36 per \$ 100 on all gross receipts

**Lawn & Grounds Maintenance:**      \$0.36 per \$ 100 on all gross receipts

**Loan Company:**      \$0.58 per \$ 100 on all gross receipts

**Merchant Place Vending:**      \$0.20 per \$ 100 on all gross receipts

**Merchant, Retail:**      \$0.20 per \$ 100 on all gross receipts

**Merchant, Wholesale:**      \$0.15 on all gross purchases

**Personal Services:**      \$0.36 per \$ 100 on all gross receipts

**Professional Services:**      \$0.58 per \$ 100 on all gross receipts

**Real Estate:**      \$0.58 per \$ 100 on all gross receipts

**Repair Service:**      \$0.36 per \$ 100 on all gross receipts

**Short Term Rental:**      \$0.20 per \$ 100 on all gross receipts

**License tax rates for classification other than those listed above may be obtained from the office of the Commissioner of the Revenue, phone (757) 727-6700.**

# BUSINESS LICENSE APPLICATION

LICENSE YEAR

## CITY OF HAMPTON

### OFFICE USE ONLY

ROSS A. MUGLER  
COMMISSIONER OF THE REVENUE

ACCT	CODE	ZONE	INITIALS

P.O. BOX 636 • HAMPTON, VIRGINIA 23669  
TELEPHONE (757) 727-6700

NOTE RATES ON THE BACK OF THIS  
APPLICATION

LEGAL NAME (CORPORATE, PARTNERSHIP, SOLE PROPRIETOR)	CHECK TYPE OF BUSINESS		
	INDIVIDUAL	PARTNERSHIP	CORPORATION
TRADE NAME			
MAILING ADDRESS	MAIN OFFICE/HOME PHONE		BUSINESS PHONE
BUSINESS LOCATION ADDRESS			
NAMES OF CORPORATE OFFICERS	DATE APPLICANT BEGAN BUSINESS IN HAMPTON		

DETAILED DESCRIPTION OF ALL PROPOSED BUSINESS ACTIVITIES:

IF EXCISE TAX IS COLLECTED, WHO IS RESPONSIBLE PERSON ?

ZONING RESTRICTIONS FOR RESIDENTIAL BUSINESSES: TELEPHONE USE ONLY, NO CLIENTS OR EMPLOYEES  
MAY REPORT TO RESIDENCE, NO STORAGE OF MATERIALS WILL BE PERMITTED ON PREMISES.

ADDITIONAL ZONING RESTRICTIONS IF APPLICABLE:

NO.	CLASSIFICATION	RATE	ESTIMATED GROSS RECEIPTS	LICENSE TAX
1				
2				
3				
4				

FEDERAL ID NUMBER/SOCIAL SECURITY NUMBER	SIGNATURE	DATE

10% PENALTY FOR FAILURE TO EITHER FILE AN APPLICATION OR PAY THE TAX BY MARCH 1<sup>ST</sup>. AN ADDITIONAL  
10% PENALTY MAY BE CHARGED IF THERE IS A HISTORY OF LATE FILING OR LATE PAYMENT, WHEN BOTH THE  
APPLICATION AND PAYMENT ARE NOT RECEIVED BY MARCH 1<sup>ST</sup>.

THIS LICENSE EXPIRES DECEMBER 31. ANNUALLY